

AN ACT

relating to the sales and use tax exemption for certain amusement services.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 151.3101, Tax Code, is amended by adding Subsection (d) to read as follows:

(d) An amusement service is exclusively provided under Subsection (a)(4) if the amusement service is provided at a "designated facility" defined in Section 334.401, Local Government Code, which is also a qualified project as defined in Section 351.1015(a)(5)(B) of this code.

SECTION 2. The change in law made by this Act does not affect taxes imposed before the effective date of this Act, and the law in effect before the effective date of this Act is continued in effect for purposes of the liability for and collection of those taxes.

SECTION 3. This Act takes effect October 1, 2019.

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President of the Senate

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Speaker of the House

I certify that H.B. No. 3386 was passed by the House on May 3, 2019, by the following vote: Yeas 139, Nays 1, 2 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 3386 was passed by the Senate on May 21, 2019, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor